

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:
THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the
Commonwealth, COFINA,
HTA, ERS, and PBA.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO, PUERTO RICO SALES
TAX FINANCING AUTHORITY, PUERTO RICO HIGHWAYS AND
TRANSPORTATION AUTHORITY, EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO, AND PUERTO
RICO PUBLIC BUILDINGS AUTHORITY TO RESPONSE FILED BY UNION DE
EMPLEADOS DE OFICINA DE LA AUTORIDAD DE EDIFICIOS PUBLICOS TO THE
THREE HUNDRED SEVENTY-FOURTH OMNIBUS OBJECTION (SUBSTANTIVE)
TO LATE-FILED CLAIMS**

To the Honorable United States District Judge Laura Taylor Swain:

The Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Sales Tax Financing Authority (“COFINA”), the Puerto Rico Highways and Transportation Authority

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

(“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), and the Puerto Rico Public Buildings Authority (“PBA,” and together with the Commonwealth, COFINA, HTA, and ERS, the “Debtors”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² file this reply (the “Reply”) to the *Omnibus Response to the Three Hundred Seventy-Fourth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico ... and Puerto Rico Public Buildings Authority to Late Filed Claims (Claims 174661, 174604, and 174660)* [ECF No. 18167] (the “UEOPAEP Response”), filed by claimant Unión de Empleados de Oficina de la Autoridad de Edificios Públicos (“UEOPAEP”), and in support of the *Three Hundred Seventy-Fourth Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico, Puerto Rico Sales Tax Financing Authority, Puerto Rico Highways and Transportation Authority, Employees Retirement System of the Government of the Commonwealth Puerto Rico, and Puerto Rico Public Buildings Authority to Late-Filed Claims* [ECF No. 17923] (the “Three Hundred Seventy-Fourth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On August 20, 2021, the Debtors filed the Three Hundred Seventy-Fourth Omnibus Objection seeking to disallow certain proofs of claim that were late-filed and, accordingly, failed to comply with the terms of the applicable Bar Date Orders³ (collectively, the “Claims to Be Disallowed”), each as listed on Exhibit A thereto. As set forth in the Three Hundred Seventy-

² PROMESA is codified at 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Three Hundred Seventy-Fourth Omnibus Objection.

Fourth Omnibus Objection and supporting exhibits thereto, each of the Claims to Be Disallowed were filed after the applicable Bar Date: (i) June 29, 2018 at 4:00 p.m. (Atlantic Time), for creditors of the Commonwealth, COFINA, HTA, and ERS, or (ii) July 29, 2020 at 4:00 p.m. (Atlantic Time), for creditors of PBA. Accordingly, pursuant to the terms of the Bar Date Orders, each of the holders of the Claims to Be Disallowed are barred from asserting a claim against the Debtors, and the Debtors are discharged from any and all liabilities to such claimants.

2. Any party who disputed the Three Hundred Seventy-Fourth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on September 20, 2021 in accordance with the Court-approved notice attached to the Three Hundred Seventy-Fourth Omnibus Objection as Exhibit C, which was served in English and Spanish on the individual creditors subject to the Omnibus Objections, the U.S. Trustee, and the Master Service List (as defined in the *Fifteenth Amended Case Management Procedures* [ECF No. 17127-1]).

3. On July 28, 2020, UEOPAEP filed a proof of claim against the Debtors, and it was logged in by Prime Clerk, LLC as Proof of Claim No. 174604 (the “First UEOPAEP Claim”).⁴

4. On July 29, 2020, UEOPAEP filed two additional proofs of claim against the Debtors, and they were logged in by Prime Clerk, LLC as Proofs of Claim Nos. 174660 (the “Second UEOPAEP Claim”) and 174661 (the “Third UEOPAEP Claim,” and together with the First UEOPAEP Claim and the Second UEOPAEP Claim, the “UEOPAEP Claims”).

⁴ Due to a docketing error, the First UEOPAEP Claim was recorded on the Prime Clerk register as having been filed on August 28, 2020. The register will be corrected to reflect the claim was filed on July 28, 2020.

5. Each of the UEOPAEP Claims state that they are being asserted against “Puerto Rico Buildings Authority jointly with Common. of PR.” Accordingly, it is unclear whether the UEOPAEP Claims were being asserted against the Commonwealth, PBA, or both.

6. On September 20, 2021, UEOPAEP filed the UEOPAEP Response. Therein, UEOPAEP asserts that “[t]he bar date set forth by the Court corresponds to July 29, 2020,” and “[t]he claims were filed on or before the deadline.” UEOPAEP Response at 2.

7. To the extent UEOPAEP intended to file the UEOPAEP Claims against the Commonwealth, as noted above, the applicable Bar Date was June 29, 2018, not July 29, 2020, and the UEOPAEP Claims are not timely filed. Accordingly, the Debtors request the UEOPAEP Claims be disallowed to the extent they are asserted against the Commonwealth.

8. However, to the extent UEOPAEP intended to file the UEOPAEP Claims against PBA, the Debtors do not dispute that the UEOPAEP Claims were timely filed. UEOPAEP will therefore retain the UEOPAEP Claims as against PBA, and will not be prejudiced by the disallowance of its claims as against the Commonwealth. The Debtors reserve their rights to object to the UEOPAEP Claims on any basis whatsoever.

9. Accordingly, the Debtors respectfully request that the Court grant the Three Hundred Seventy-Fourth Omnibus Objection and disallow the UEOPAEP Claims, solely to the extent they are asserted against the Commonwealth.

Dated: December 8, 2021
San Juan, Puerto Rico

Respectfully submitted,

/s/ Ricardo Burgos Vargas

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